

Senate Finance Committee Amendment No. 1

Amendment No. 1 to SB3229

**Henry
Signature of Sponsor**

FILED
Date _____
Time _____
Clerk _____
Comm. Amdt. _____

AMEND Senate Bill No. 3229*

House Bill No. 3950

by deleting the amendatory language of Section 1 and by substituting instead the following:

§ 67-5-2____.

(a) By majority vote of its legislative body, a county or municipality may elect to exempt from property taxation all appliances, equipment, machinery, structures or other such property or portion thereof used primarily and necessarily for heating, cooling, or electrical generation by solar power.

(b) When property containing such solar powered systems is appraised in any county or municipality exercising such election, the presence of the system and the value of its component parts shall not be taken into consideration in determining the value of the property.

(c) Any question arising over the qualifications of a particular system for this exemption shall be determined by the assessor of property in the county where the property is located based on standards and specifications developed by the division of energy of the department of economic and community development, but the assessor's determination may be appealed to the local and state boards of equalization.